

quent owner, shall be sold. If the clerk and treasurer deems it impracticable to sell personal property liable for taxes at the time and place aforesaid, then he may advertise and sell said personal property at different dates and places as may seem most practicable to him in each case.

431. The said clerk and treasurer shall within thirty days after the close of such sales make a full report thereof to the Circuit Court for Montgomery County setting forth his proceedings in the premises in detail and showing to whom and for what price the said parcels were respectively sold, the amount of taxes, penalties, including arrears for former years, interest accrued, the costs and expenses, including a reasonable counsel fee, and the surplus fund in each instance; with each report he shall also file a copy of the printed list and notice aforesaid. The said court shall examine said proceedings and if the same appear to be regular and the provisions of the law in relation thereto have been complied with, shall order notice to be given to be advertised for two weeks in a newspaper published in said county, warning all persons interested in the property sold as aforesaid to be and appear in said court by a certain day to be named in said order to show cause, if any they have, why said sale should not be ratified and confirmed, and in those cases where no cause or no sufficient cause be given against such ratification the court shall in one order ratify and confirm all sales so made and then entitled to be ratified and confirmed, and the purchaser or purchasers thereof shall in payment of the purchase money have a good title to the property sold aforesaid; but if in the judgment of the court cause be shown against the ratification of the sale of any property so sold, the said sale shall be set aside as to such property, in which case the said clerk and treasurer shall within thirty days thereafter proceed to a new sale of the property by at least three weeks' advertisement in a newspaper as aforesaid and make the report of the same as hereinbefore provided, and bring the proceeds thereon into court, out of which the purchaser shall be repaid the money paid by him to the said clerk and treasurer on the said rejected sale, and all taxes assessed on said property and paid by the purchaser since said sale and costs and expenses incurred in said court, and the costs and expenses of sales with interest on all such sums from the time of payment, and if the purchaser has not paid the purchase money or subsequent taxes, such proceeds shall be applied to the payment of the taxes for which said property may have